

JUNE 1, 2017

BUDDIES USER MANUAL

BUDGET DEVELOPMENT SYSTEM

GOVERNOR'S OFFICE OF STRATEGIC PLANNING AND BUDGETING

STATE OF ARIZONA

1700 W. Washington, 6th Fl., Phoenix AZ 85007

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BUDGET SUBMISSION OVERVIEW

Each State agency's FY 2019 budget submission should be comprised of six components:

1. Letter to the Governor
2. Operating budget request (BUDDIES)
3. Capital Improvement Plan
4. Federal funds grants information
5. Five-year Strategic Plan
6. The *Master List of State Government Programs* information (in statute, referred to as the operational plan)

The instructions for the first two components are provided in this document and should be submitted to the Governor's Office of Strategic Planning and Budgeting (OSPB) no later than **September 1, 2017**.

The Capital Improvement Plan is developed by the Department of Administration, General Services Division. Agencies should contact General Services for instructions regarding that submission. Two copies of the agency's Capital Improvement Plan are also to be provided to OSPB. Instructions for the Federal funds grants information, strategic plan, and *Master List of State Government Programs* submittal are provided separately, but in the same manner as the Budget Instructions. Agencies with questions about their Federal funds grants information and strategic planning submittals should call their OSPB analyst. A list of analysts' agency assignments can be found [here](#).

CHANGES IN BUDDIES FY2019

The items below highlight some of the most recent changes and how they impact submissions for FY 2019. All agencies are required to prepare complete budget requests.

Menu Reorganization. The menu has been reorganized to align with the BUDDIES process. The main menu tasks have been split into two groups, "data entry", which should be completed first, and then the following step, "review and submit".

Expenditure Schedules Navigation. You can now navigate between programs while working in an expenditure page without leaving the page by using the drop-down menu next to program.

Expenditure Schedule Justifications. Justifications for OOE and PS expenditures are no longer required.

Object Categories. In previous years, BUDDIES contained subsets of all objects for OOE and Equipment. Those subsets did not exist in the state accounting system and have now been eliminated from BUDDIES. P&O, and Equipment now include the exhaustive list of categories from the chart of accounts, but only for prior-year actual expenditures. For the current year expenditure plan and next year's request, only the totals for the object class are needed.

FTE Detail Page. The FTE detail page is no longer required. Instead, OSPB will be generating the FTE detail internally. Agencies still must submit an organizational chart, including vacancies. Retirement information has been moved to the Personal Services page.

Document Upload. Instead of filling out forms within BUDDIES, agencies can now upload supplemental information directly into BUDDIES for revenue methodology, funding issue justification, sources and uses justification, agency organization charts and the budget submission cover letter.

Revenue Justification Limit. For all funds with annual revenues above \$100,000, a forecast methodology must be included in the budget submission. The methodology should include key revenue drivers, assumptions or changes to the fund. An Excel format is preferred. One document with individual fund information may be uploaded instead of separate uploads for each fund.

Sources and Uses. Legislative fund transfers and funds' beginning balances have been preloaded into BUDDIES. If you believe the preloaded number is incorrect, please contact your OSPB analyst.

Administrative Costs. The administrative cost page has been simplified. Agencies will only enter in the agency-wide administrative costs for Personal Services, ERE, and All Other.

Review Data. A check has been added to ensure all funding issues are exclusively prioritized. The priority number for a funding issue cannot be duplicated for another issue.

Electronic Signature. The agency director now may electronically sign the Budget Submission in BUDDIES on the Transmittal Statement page. Agencies who want to may still sign the transmittal statement hard copy, but make sure the PDF of the Budget Submission posted to your website and submitted to OSPB includes the signed transmittal statement.

Submission Instructions. Given the significant changes made to BUDDIES this year, the submission instructions are included in BUDDIES. The instructions page can be printed to use as a reference as agencies submit their budget. For more information about the submission process, see the

Submission Process section of this document.

Help Page. OSPB contact information is now listed on the help page. For technical support contact Systems Analyst Tao Jin. For all other questions contact your agency OSPB analyst. If you do not know which analyst is assigned to your agency, go to <http://ospb.az.gov/staff-agency.asp>.

Budget Submission must be posted to agency website. Laws 2016, Chapter 115 mandates that all agency budget and planning submissions be posted to each agency's website. This year, the intended URL must be provided to OSPB in BUDDIES.

Fund Descriptions. OSPB has written fund descriptions for all funds. We ask that agencies review these descriptions for each of their funds (not including the General Fund). Agencies will no longer have to submit fund descriptions. Contact your OSPB analyst if there are any discrepancies with a fund description.

MONTHLY BUDGET REPORTS

The Monthly Budget Reports, specifically the Appropriation Tracking Reports and the Cash Flow reports, required each month of all executive branch agencies **are no longer required from agencies**. They will be generated internally by OSPB, in consultation with agencies, as necessary, to ensure the accuracy of the monthly reports.

2017 ACTUALS PILOT PROGRAM

This year OSPB will be piloting a tool for prior year (2017) actuals to be pre-loaded into BUDDIES from AFIS. This change is a step toward aligning the BUDDIES system with the accounting system. The goal of this pilot program is to improve accuracy and reduce the amount of time agencies spend entering actuals, allowing agencies to dedicate more time and attention to funding issues.

This year this function will be piloted to agencies whose 2017 expenditures by program and sub-program were delineated in AFIS. This will likely exclude large, complex agencies. A preliminary list of pilot agencies will be sent out by July 1st and a final list of pilot agencies will be sent out by August 1st.

For Pilot Agencies, after the 13th month closes (late July) OSPB will send instructions to agencies about how to automatically populate the actuals for FY 2017 in BUDDIES. This will likely require the push of a button or two. Agencies then will only have to enter the expected expenditure totals for FY 2018 and any funding issues for FY 2019.

In order for the necessary information to be extracted from AFIS, agencies must code each accounting transaction during the year by programs (task) and subprograms (subtask) in AFIS.

ONGOING CHANGES

No Biennial Budget Requests. As has been the case for many years, session law for FY 2019 stipulates that all agencies, including biennial agencies, are required to request funding for only FY 2019, and not for FY 2020.

Rent and Risk Management Payments. Agencies are no longer required to complete numerous forms for rent and risk management charges by program, fund, address, and rent type. Instead a table for rent and another table for risk management showing this information for every agency, as currently known by OSPB, is included BUDDIES. Agencies are asked to review the tables and advise their OSPB analyst if there is a need to change the funding sources or programs using the space for FY 2018 or FY 2019. The tables are based on the expectations of OSPB, JLBC, and DOA. The allocation among funds and programs by OSPB was determined from information provided by agencies last fall.

Retirement. A new menu item was added in 2016 to capture the sources of expenditures for all retirement contributions. The agency is required to enter 1) the number of FTE and the amount of personal services associated with each retirement system by fund budgeted for FY 2018 and 2) the actual number of FTE and contributions made to each retirement plan in FY 2017 by fund.

IMPORTANT THINGS TO REMEMBER

FY 2018 Supplemental Requests. BUDDIES will not accommodate requests for FY 2018 supplemental appropriations. **If an agency believes that additional resources are required for FY 2018, they should consult with their OSPB analyst as soon as the need becomes evident.** BUDDIES cannot be used for current year supplemental requests.

Appropriated v. Non-appropriated Funds. For the purposes of BUDDIES (and only BUDDIES), an appropriated fund is a fund from which there is a statutory or legislatively-enacted appropriation; a non-appropriated fund is a fund from which there is no statutory or legislatively-enacted appropriation.

FY 2017 Expenditures. Virtually all dollars in BUDDIES are entered and displayed in thousands, rounded to hundreds (i.e., one decimal place). However, the system allows agencies to enter FY 2017 expenditures in the operating schedules with more decimal places. For example, \$435,219 must be entered as \$435.2 everywhere in BUDDIES, except for FY 2017 expenditures, where it can be listed as \$435.219. FY 2018 expenditure plans and amounts for FY 2019 will continue to be entered with only one decimal place. Keep in mind that the sum of expenditures and fund sources must equate.

Analysis of Revenue Forecasting Methodologies. OSPB critically evaluates the methodologies used by agencies in preparing their revenue estimates for FY 2018 and FY 2019. The foundation upon which the availability of future funds is determined must be sound. For each fund with \$100,000 or more in revenue, a justification is required to be attached to the revenue schedule to explain the forecasting methodology. In most cases, it will require attaching an Excel worksheet.

Expenditure Plans Must Tie to Appropriation Totals. Agencies are required to have their FY 2018 expenditure plans for each appropriated fund tie to the total appropriation for that fund. If the expenditure plan does not tie, the data cannot be submitted to OSPB. Clicking on the “Review Data” or “Send Budget to OSPB” buttons on the Main Menu will have the system perform the calculations and identify any discrepancies. If there is a question about the appropriation amount that is preloaded into the system, contact your OSPB analyst.

Federal Funds Grants. Details about the sources and uses of federal fund grants are handled in a separate system — CLIFF (Consolidated Ledger of Information on Federal Funds). However, while CLIFF is organized by grant, BUDDIES must contain federal funds information in the revenue schedules, operating schedules, and sources and uses documents in BUDDIES based on funding by State function and program.

Fund Cash Balances. The Sources and Uses form and the associated reports have been prefilled with the actual fund cash balances as of the end of FY 2016. This beginning balance reflects the AFIS-calculated money available in each fund. For those funds which are shared across agencies, the balance reflected is across **ALL** agencies. Beginning balances were calculated as follows: (GL Account 0070 Cash + GL Account 0071 Cash Invested w/ Treasurer – GL Account 1011 Payments Outstanding – GL Account 1012 ACH Payments Outstanding and GL Account 1211 Claims Payable).

Legislated Fund Transfers. Legislated Fund Transfers are transfers that are legislatively mandated, such as fund sweeps. Legislated Fund Transfers have been pre-loaded into BUDDIES. If you believe the preloaded description is incorrect, please contact your OSPB analyst.

Funds with Balance Caps in Statute. There are a number of funds defined in statute which have fiscal year or calendar year caps applied to their year-end balances. Entries should be made on the fund Sources and Uses form to capture this information. These are not operating expenditures; therefore, they do not belong in the operating schedules.

Sources and Uses Data Check. If the calculations on the Sources and Uses form indicate that the ending balance for any year falls below zero, the system requires that the user upload a file that explains the circumstances. This may be as simple as reporting that the current year appropriation exceeds available funds and adjustments are requested for future years.

BUDDIES also uses information from the Operating Schedules and Funding Issues to determine whether funds contain appropriations. If an agency adds appropriated details into the Sources and Uses document for a fund that appears to be purely non-appropriated, Data Check will show a warning. Legislated Fund Transfers are not included in this evaluation since they can be from either fund type.

Administrative Costs. All agencies will have their administrative costs information provided back to them from last year's budget submittal. Agencies are required to make all necessary changes to update this information.

SUBMISSION PROCESS

After completing the necessary data entry in BUDDIES, follow these five steps to complete the budget submission process:

1. **Review Data.** Use the Review Data page to check that you have completed all the necessary data entry before submitting your budget to OSPB
2. **Sign Transmittal Statement.** Have the executive director of your agency sign the transmittal form using the electronic signature box in the Transmittal Statement
3. **Create Budget Submission PDF.** Use the Reports page to create a PDF of each report by doing the following:
 - a. Select Submit Budget Package in the System Reports column
 - b. Click “Preview”
 - c. Export all reports to PDF
 - d. Merge PDF versions of the BUDDIES reports with PDF versions of all supplementary documents and add page numbers using Adobe Pro or another comparable software. The final Budget Submission PDF should include all of the following:
 - **All BUDDIES Reports**
 - **Cover Letter to the Governor**
 - **Organizational Chart.** Agencies are asked to include diagrams of their organizational charts, including vacancies.
 - **Funding Issue Justifications** (see the Funding Issues section of this document for more information)
 - **Revenue Forecasting Methodologies.** OSPB takes a critical look at the methodologies used by agencies in preparing their revenue estimates for FY 2018 and FY 2019. The foundation upon which the availability of future funds is determined must be sound. For each fund with \$100,000 or more in revenue, a justification is required to be attached to the revenue schedule to explain the forecasting methodology. In most cases, it will require attaching an excel worksheet.
 - **Sources and Uses Justification.** Only required if a fund has a negative balance.. S
4. **Complete the Budget Survey**
5. **Submit electronic and hard copies to OSPB**
 - a. Use Send Budget to OSPB page for e-filing the BUDDIES submission
 - i. On the Submittal Information page
 1. Enter the agency website URL for the Budget Submission PDF. The Budget Submission PDF must be posted to the provided URL on September 1st, 2017.

2. Upload agency organizational charts and cover letter

- b. Print two hard copies of the Budget Submission PDF and deliver them to OSPB at 1700 West Washington, 6th Floor Phoenix AZ 85007 by COB September 1st, 2017. A.R.S. § 35-113 still requires agencies to submit one original paper version of the budget and one paper copy. Hard copies are to be bound; three-ring binders with tabs, page numbers, and sometimes a table of contents are the norm. Please bind the reports in the same order BUDDIES prints them.

SYSTEM INSTALLATION

There are some very important considerations for the installation of the BUDDIES system. Agencies need to work with their IT department before they begin the process of installing the system. The installation process creates a desktop shortcut that **MUST** be used to launch the application. This shortcut checks for system updates and will install any system updates prepared by OSPB so that each user will be using the most recent version of the application.

The system is composed of two Microsoft Access database files. One file contains the data and the other file contains the application (forms, queries and reports). If more than one person OR computer is going to be used with the system, the data **MUST** be located on a network and copies of the application **MUST** be placed on the local drive of each machine (this configuration is **STRONGLY** recommended for ALL installations). The installation process carefully guides you through these items.

IT CONFIGURATION CONSIDERATIONS

- Each user must have read/write/execute access to the folder where the data file is stored on the network.
- Each user must have a copy of the application on their local drive with read/write/execute access. A component of the installation process will assist the user in configuring the file locations.
- If the network location is changed in any way, each user will have to have their installation reworked to ensure continued access/connection to the data file.

USER CONSIDERATIONS

- The system does not provide for different roles and responsibilities for individual users. There are some new electronic reporting capabilities in the system so that summary data can be shared with those who do not have the system installed.

OSPB has prepared an installation document which provides step-by-step instructions on how the installation process works. These instructions are available on the OSPB website at <http://www.ospb.state.az.us/documents/InstallInstructions.pdf>.

OSPB BUDDIES TRAINING INFORMATION

Given the high volume of changes to buddies this year, it is highly recommended all agency budget contacts attend the FY 2019 BUDDIES Updates training.

Registration: **Register by July 7th, 2017**

To register for a class, please contact Pam Ray at OSPB at pray@az.gov

If you have a scheduling conflict and cannot attend any of the trainings contact Pam Ray at OSPB pray@az.gov to be added to a waitlist for an additional training.

TRAINING OVERVIEW:

Training	Who should attend?	Purpose	Content
FY19 BUDDIES Updates	Anyone with prior BUDDIES experience	Train all users on the changes made to FY19 BUDDIES	BUDDIES FY19 changes and new content
New Users: Budgeting Start to Finish	Anyone new to the budget software/process	Train new users on the entire budget process and software	BUDDIES, AZIPS, CLIFF, budget process

CLASS SCHEDULE:

Training	Date	Time	Location
<i>FY19 BUDDIES Updates</i>	Wednesday, July 12 th	10-11:30am	3 rd floor conference room
<i>New Users: Budgeting Start to Finish</i>	Thursday July 13 th	9-12pm	3 rd floor conference room
<i>FY19 BUDDIES Updates</i>	Tuesday, July 18 th	3-4:30pm	2 nd floor conference room
<i>FY19 BUDDIES Updates</i>	Thursday July 20 th	3-4:30pm	2 nd floor conference room
<i>New Users: Budgeting Start to Finish</i>	Friday July 21 st	9am-12pm	2 nd floor conference room
<i>FY19 BUDDIES Updates</i>	Tuesday, July 25 th	3-4:30pm	3 rd floor conference room
<i>FY19 BUDDIES Updates</i>	Wednesday, July 26 th	10-11:30am	2 nd floor conference room
<i>New Users: Budgeting Start to Finish</i>	Thursday July 27 th	9-12pm	2 nd floor conference room
<i>FY19 BUDDIES Updates</i>	Friday 28 th	10-11:30am	2 nd floor conference room

LOCATION:

1700 West Washington, Phoenix AZ 85007

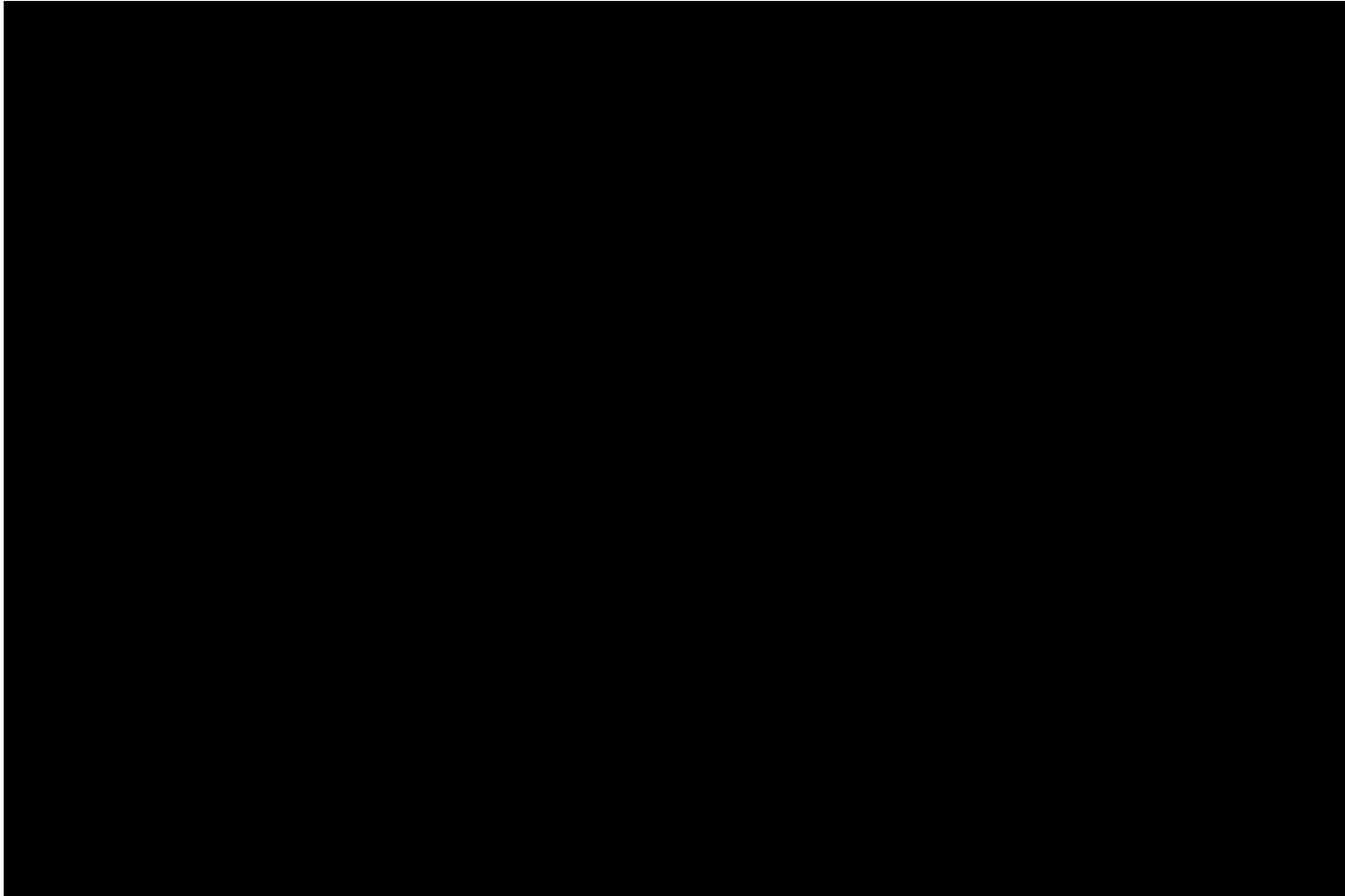
BUDGETING CALENDAR

September 1, 2017	Budget Requests (electronic and 2 hard copies) must be received by OSPB and posted to your Agency's website
October 31, 2017	Last day to revise a budget request; subsequent changes can only be made with the approval of the OSPB Director
January 8, 2018	Legislative session begins; State of the State Address
January 13, 2018	Deadline for public release of the <i>Executive Budget</i>

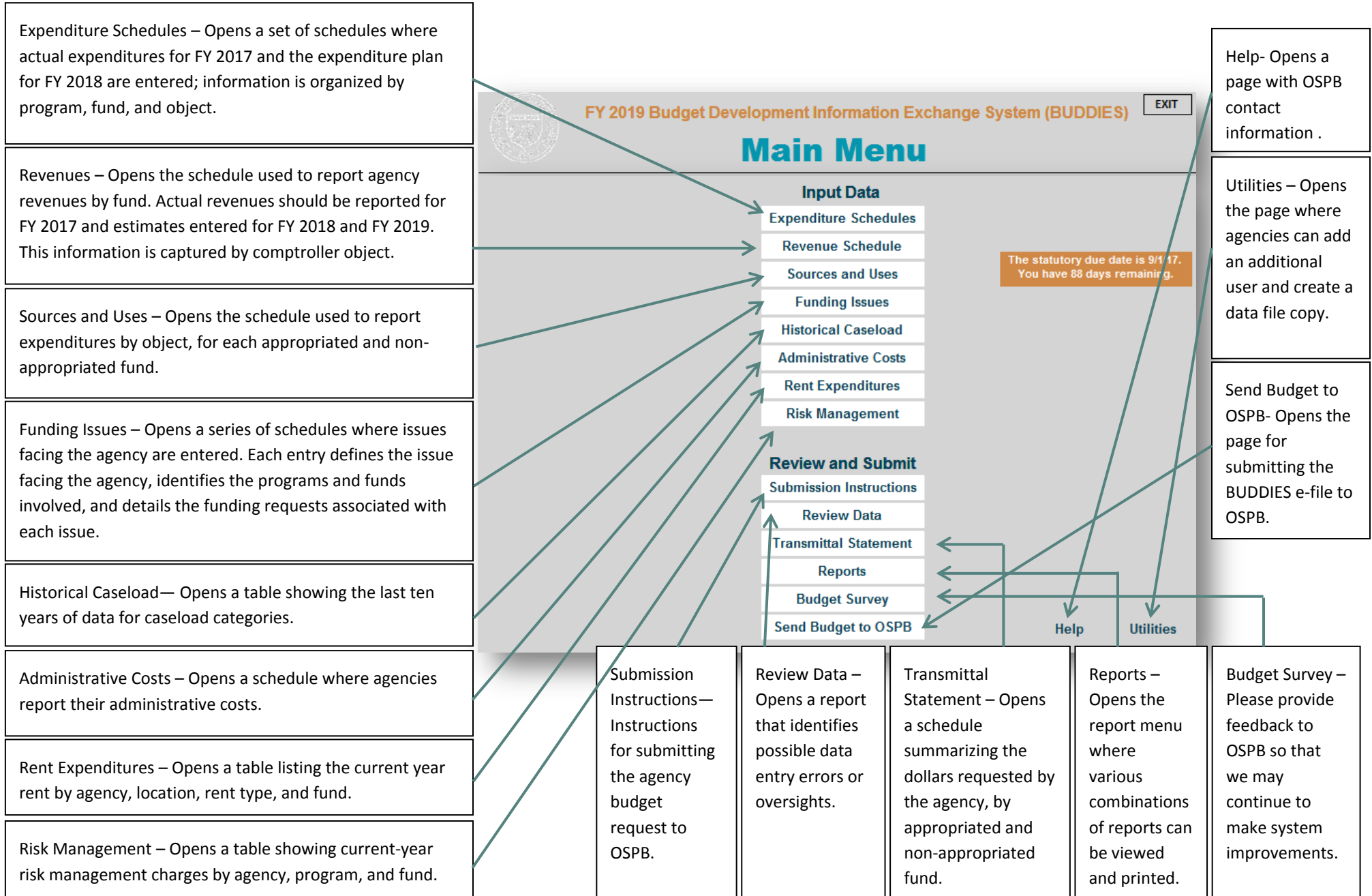
BUDDIES SYSTEM INSTRUCTIONS BY PAGE

MAIN MENU VIDEO INSTRUCTIONS

You can view this video by clicking on the following link: <https://youtu.be/E3duzIDbNP8>



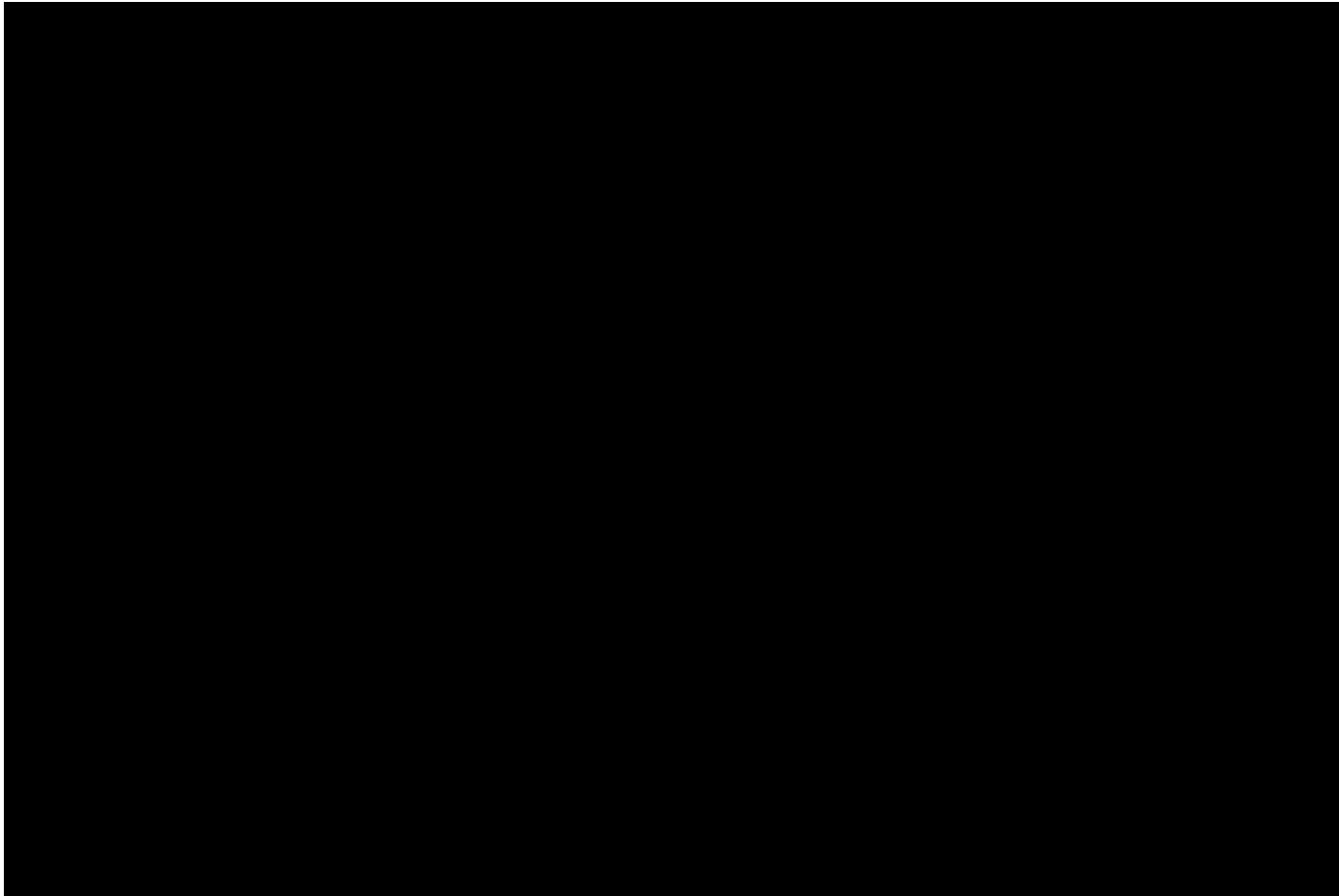
MAIN MENU



EXPENDITURE SCHEDULES

EXPENDITURE SCHEDULE VIDEO INSTRUCTIONS

You can view this video by clicking on the following link: <https://youtu.be/s4x-fl1sW8U>



PROGRAM LIST

Agencies record their FY 2017 actual expenditures and their FY 2018 expenditure plans in the operating schedules. These schedules, like most in BUDDIES, are completed at the Program Budget Unit (PBU) level. The PBU is the portion of the agency for which a set of budget schedules is required. These include programs/cost centers, budgeted sub-programs and special-line items. The list of PBUs is displayed when agencies select "Expenditure Schedules" from the main menu or when agencies click on the "Program List" button at the top of each PBU's operating schedule.

[Check All](#) [Report](#) [Main Menu](#)

Expenditure Schedule Program List

Agency: Structural Pest Control Commission

Program	Sub-program	Program Name
1	1	Licensing and Regulation

Select a program to enter expenditures.

To view the operating schedules for a particular program budget unit (PBU), click on the PBU in the list provided.

EXPENDITURE SCHEDULES GENERAL INFORMATION

Each operating schedule follows a similar format. There are two rows of buttons at the top of the screen which allow the user to navigate between schedules, check totals, and return to the main menu. The following information will help you complete the operating schedules for each PBU. **All numbers entered are to be expressed in thousands, with the exception of FTE. . For Appropriated funds, the amounts entered as FY 2017 expenditures are only those expenditures from FY 2017 appropriations through the 13th month.** For FY 2017 values, you may enter the full amount (in thousands) rather than rounding to hundreds. The display of the numbers will remain at one decimal place.

Use these buttons to navigate through the various objects in the operating schedules. Objects correspond with those designated in AFIS.

This identifies which PBU is being viewed. You can navigate between PBUs using the drop down button

This box is used to record expenditures by source group/comptroller object for each PBU and expenditure category.

The grey boxes on the top and bottom portion of the schedules must be equal; in other words, the PBU expenditure total must be the same as the funding source total.

Click the down arrow next to each Fund # box to reveal a drop-down list of funds and pick a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditures entered for FY 2017 and FY 2018. If a fund is missing from the drop-down list, contact your OSPB analyst about adding another fund.

Expenditures: FTE PS ERE P & O Travel Food & Aid OOE Equipment Capital & Debt Alloc & Trans

Nav: Check Totals Menu

FTE Positions

Agency: Structural Pest Control Commission
 Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
0000 FTE		5.0	5.0

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
2000-N	Federal Grant (Non-Appropriated)		2.0	2.0
1000-A	General Fund (Appropriated)		3.0	3.0
			0.0	0.0

Enter amounts as the number of full-time-equivalent employees, not as dollar.

Menu – Closes the expenditure schedule and returns the user to the main menu.

Information from an internal table identifies funds as appropriated, non-appropriated, or both. For funds that are both, the drop-down list will have two entries – “A” (appropriated) and “N” (non-appropriated). Each fund’s appropriation status has been pre-identified, but the status should be reviewed for accuracy. For the purposes of BUDDIES, appropriated funds are defined as funds that have legislative appropriations.

Check Totals – Checks the operating schedules for discrepancies between the expenditures and funding totals in the current PBU; will also identify any objects where the data has not been entered.

EXPENDITURE SCHEDULES SPECIAL FUNCTION BUTTONS

The “Check Totals” function will offer the user two options to review entries in a summarized format. The first option provides a data entry check. The “Check Data Entry” form lists all of the PBUs that are not in balance and shows the calculated difference between the expenditure total and the fund source total. Before data can be exported and submitted to OSPB, all PBUs must be in balance.

“Empty” Programs Identified – Opens a similar form that lists all PBUs where no data has been entered.

Go There – Opens directly to the particular schedule where corrections need to be made. After making any necessary changes, click on “Check Totals” and an updated data entry check form will open.

Program	Expenditure Category	Difference Between Expenditures & Funding Sources	
		FY 2017	FY 2018
1 Licensing and Regulation	FTE	0	1.00

The “Empty Programs Identified” button displays all the PBUs where no data have been entered. It is appropriate to have PBUs without data, assuming there were no expenditures from that PBU during FY 2017, and there are no anticipated expenditures for FY 2018 or FY 2019.

Program	Subprogram	Program Name
1	1	Licensing and Regulation

FTE POSITIONS

The operating schedules capture agencies' operating budget data by PBU for both appropriated and non-appropriated funds. The information entered on these forms will be posted to the Sources and Uses forms automatically. Agencies are required to enter FY 2017 expenditures and the agency's expenditure plan for FY 2018. **The fund totals for the FY 2018 expenditure plan for appropriated funds must tie to the amount preloaded into BUDDIES as the appropriated amount for FY 2018.** Unless advised otherwise these amounts align with the amounts shown in the *FY 2017 Appropriations Report*.

Note: Although numbers on the expenditure schedules are displayed in thousands with only one decimal place showing, the FY 2017 expenditures may be entered with more decimal places to limit the need for rounding during data entry.

Expenditures: FTE PS ERE P & O Travel Food & Aid OOE Equipment Capital & Debt Alloc & Trans

Nav: Check Totals Menu

FTE Positions

Agency: Structural Pest Control Commission
 Program: 1-1 ▼ Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
0000 FTE		0.0	0.0

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
2000-N ▼	Federal Grant (Non-Appropriated)		0.0	0.0
1000-A ▼	General Fund (Appropriated)		0.0	0.0
▶			0.0	0.0

Enter amounts as the number of full-time-equivalent employees, not as dollar.

Enter the total number of FTE associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that supports the FTE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

PERSONAL SERVICES (PS)

This schedule collects Personal Services amounts for a PBU, and fund sources for both appropriated funds and non-appropriated funds. These amounts include any Performance Pay dollars allocated to each PBU.

Expenditures: **FTE** PS ERE P & O Travel Food & Aid OOE Equipment Capital & Debt Alloc & Trans

Nav: **Check Totals** **Menu**

Personal Services

Agency: **Structural Pest Control Commission**

Program: **1-1** **Licensing and Regulation**

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6000 Personal Services		0.0	0.0
6017 Boards and Commissions		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	
▶		0.0	0.0

Employee Retirement Coverage FY2018

Add **Delete**

Retirement Systems	Total FTE	Personal Services	Fund #	Fund Name
▶	0.0	0.0		

Retirement Totals:

Employee Retirement Contributions FY2017

Add **Delete**

Retirement Systems	Total FTE	Contributions	Fund #	Fund Name
▶	0.0	0.0		

Retirement Totals:

Total FTE and PS listed here for last year and this year must equal the total amount listed above in the Expenditure and Funding Source sections.
Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the totals for Personal Services associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that support the FTE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

This drop-down list includes all retirement systems. Enter the FTE and total personal services associated with each retirement system. The total personal services for the Employment Retirement Coverage should be the same as the FY 2018 personal services expenditure plan. **Any differences must be explained.**

Enter the actual FTE and contributions made to each applicable retirement plan in FY 2017 by fund source.

EMPLOYEE RELATED EXPENSES ERE

This schedule collects ERE data for a PBU, and associated fund sources. Although numbers are displayed in thousands with only one decimal place showing, the FY 2017 expenditures may be entered with more decimal places to limit the need for rounding during data entry.

Expenditures: FTE PS **ERE** P & O Travel Food & Aid OOE Equipment Capital & Debt Alloc & Trans

Nav: Check Totals Menu

Employee Related Expenses

Agency: Board of Cosmetology
Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6100 Employee Related Expenses		0.0	0.0

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals	
▶			
		0.0	0.0

Combined regular and elected positions at/above FICA Maximum of \$127,200

Total FTE	Personal Services
0.0	0.0

FTE's not eligible for Health, Dental and Life Insurance

Number of FTE
0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the total ERE associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that supports ERE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

Enter the number of FTE and the associated total personal services for all the employees over the FICA maximum of \$127,200.

Enter the number of FTE that are ineligible for benefits (health, dental and life insurance).

PROFESSIONAL AND OUTSIDE SERVICES P&O

The top portion of the P&O schedule distributes total fund expenditures across the comptroller objects. That total is subsequently distributed across the appropriated and non-appropriated funds in the lower table.

Expenditures: **FTE** **PS** **ERE** **P & O** **Travel** **Food & Aid** **OOE** **Equipment** **Capital & Debt** **Alloc & Trans**

Nav: **Check Totals** **Menu**

Professional & Outside Services

Agency: **Structural Pest Control Commission**

Program: **1-1** **Licensing and Regulation**

Expenditure Category

Object / Object Category	Expenditure Total	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6200 Professional and Outside Services		0.0	0.0
6201 External Prof/Outside Serv Budg And Appn		0.0	0.0
6212 External Investment Services		0.0	
6219 Other External Financial Services		0.0	
6221 Attorney General Legal Services		0.0	
6222 External Legal Services		0.0	
6231 External Engineer/Architect Cost - Exp		0.0	
6232 External Engineer/Architect Cost- Cap		0.0	
6239 Other Design		0.0	
6241 Temporary Agency Services		0.0	
6251 Hospital Services		0.0	
6259 Other Medical Services		0.0	
6261 Institutional Care		0.0	
6271 Education And Training		0.0	
6291 Vendor Travel		0.0	
6292 Professional & Outside Services Excluded from Cost Allocati		0.0	
6293 Vendor Travel - Non Reportable		0.0	
6294 External Telecom Consulting Services		0.0	
6296 Non - Confidential Specialist Fees		0.0	
6297 Confidential Specialist Fees		0.0	
6298 Outside Actuarial Costs		0.0	
6299 Other Professional And Outside Services		0.0	

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals		
▶			0.0	0.0

Enter all amounts in thousands. For example: \$12,345.00 = 12.3

Entries in this section represent the agency's FY 2017 P&O expenditure plan for this PBU by comptroller object. Only enter the sum of all expected P&O expenses for this PBU for FY 2018.

This identifies the funds, both appropriated and non-appropriated, that supports the P&O expenditures. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

TRAVEL

This schedule identifies the agency's FY 2017 travel expenditures and the FY 2018 expenditure plan. Total expenditures are then distributed across appropriated and non-appropriated funds for each object.

Expenditures: **FTE** **PS** **ERE** **P & O** **Travel** **Food & Aid** **OOE** **Equipment** **Capital & Debt** **Alloc & Trans**

Nav: **Check Totals** **Menu**

In-state and Out-of-state Travel

Agency: **Structural Pest Control Commission**

Program: **1-1** **Licensing and Regulation**

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6500 Travel In-State		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6600 Travel Out of State		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the total Travel In-State and Travel Out-of-State associated with this PBU.

Identify the appropriated and non-appropriated funds that support the Travel expenditures specified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

FOOD & AID

This schedule identifies the FY 2017 Food and Aid to organization expenditures and FY 2018 expenditure plans for those objects. The total expenditures are then distributed across both appropriated and non-appropriated funds for each object.

Expenditures: **FTE** PS ERE P & O Travel **Food & Aid** OOE Equipment Capital & Debt Alloc & Trans

Nav: **Check Totals** **Menu**

Food and Aid

Agency: Structural Pest Control Commission
 Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6700 Food		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals		
			0.0	0.0

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
6800 Aid to Organizations and Individuals		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals		
			0.0	0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the Food and Aid to Organizations and Individuals associated with this PBU.

Identify the appropriated and non-appropriated funds that support the Food and Aid to Organizations and Individuals expenditures specified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

OTHER OPERATING EXPENDITURES OOE

The top portion of this schedule details the Other Operating Expenditures (OOE) for FY 2017 and planned OOE for FY 2018. Expenditures are distributed across appropriated and non-appropriated funds in the lower section.

Expenditures: **FTE** **PS** **ERE** **P & O** **Travel** **Food & Aid** **OOE** **Equipment** **Capital & Debt** **Alloc & Trans**

Nav: **Check Totals** **Menu**

Other Operating Expenditures

Agency: **Structural Pest Control Commission**

Program: **1-1** **Licensing and Regulation**

Expenditure Category

Object / Object Category	Expenditure Total	FY 2017 Actual Exp.	FY 2018 Expd. Plan
7000 Other Operating Expenses		0.0	0.0
7001 Other Operating Expenditures Budg Approp		0.0	0.0
7092 Other Operating Expenditures Excluded from Cost Allocation		0.0	0.0
7111 Risk Management Charges To State Agency		0.0	0.0
7112 Risk Management Deductible - Indemnity		0.0	0.0
7113 Risk Management Deductible - Legal		0.0	0.0
7114 Risk Management Deductible - Medical		0.0	0.0
7115 Risk Management Deductible - Other		0.0	0.0
7119 Gen Liab- Non Physical-Taxable- Self Ins		0.0	0.0
7121 Gross Proceeds Payments To Attorneys		0.0	0.0
7123 General Liability- Non-Taxable- Self Ins		0.0	0.0
7124 Medical Malpractice - Self-Insured		0.0	0.0
7125 Automobile Liability - Self Insured		0.0	0.0
7126 General Property Damage - Self- Insured		0.0	0.0
7127 Automobile Physical Damage-Self Insured		0.0	0.0
7128 Liability Insurance Premiums		0.0	0.0
7129 Property Insurance Premiums		0.0	0.0
7131 Workers Compensation Benefit Payments		0.0	0.0
7141 Self Insurance - Administrative Fees		0.0	0.0
7142 Self Insurance - Premiums		0.0	0.0
7143 Self Insurance - Claim Payments		0.0	0.0
7145 Self Insurance - Pharmacy Claims		0.0	0.0
7146 Premium Tax On Alts		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	
▶			0.0 0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Entries in this section represent the agency's FY 2017 OOE expenditure plan for this PBU by comptroller object. Only enter the sum of all expected OOE expenses for this PBU for FY 2018.

Use the scroll bar to view all object categories.

This identifies the appropriated and non-appropriated funds that support the Other Operating Expenditures identified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

EQUIPMENT

The equipment schedule is where agencies will record their FY 2017 Equipment expenditures and FY 2018 equipment expenditure plans.

Expenditures: **FTE** **PS** **ERE** **P & O** **Travel** **Food & Aid** **OOE** **Equipment** **Capital & Debt** **Alloc & Trans**

Nav: **Check Totals** **Menu**

Equipment

Agency: **Structural Pest Control Commission**

Program: **1-1** **Licensing and Regulation**

Expenditure Category

Object / Object Category	Expenditure Total	FY 2017 Actual Exp.	FY 2018 Expd. Plan
8400 Current Year Expenditures		0.0	0.0
8401 Capital Equipment Budget And Approp		0.0	
8411 Vehides Capital Purchase		0.0	
8416 Vehides Capital Leases		0.0	
8421 Furniture Capital Purchase		0.0	
8423 Depreciable Works Of Art & Hist Treas/Coll Capital Purchase		0.0	
8425 Non Depr Works Of Art & Hist Treas/Coll Cap Purchase		0.0	
8426 Furniture Capital Leases		0.0	
8431 Computer Equipment Capital Purchase		0.0	
8436 Computer Equipment Capital Lease		0.0	
8461 Telecommunication Equip-Capital Purchase		0.0	
8466 Telecommunication Equip-Capital Lease		0.0	
8471 Other Equipment Capital Purchase		0.0	
8476 Other Equipment Capital Leases		0.0	
8481 Purchased Or Licensed Software-Website		0.0	
8482 Internally Generated Software-Website		0.0	
8483 Development in Progress		0.0	
8486 Right-Of-Way/Easement/Extraction Rights		0.0	
8487 Oth Int Assets purchased, licensed or internally generated		0.0	
8489 Other intangible assets acquired by capital lease		0.0	
8491 Other Capital Asset Purchases		0.0	
8495 Leasehold Improvement-Capital Purchase		0.0	
8496 Other Capital Asset Leases		0.0	
8501 Non-Capital Equip Budget And Approp		0.0	
8511 Vehides Non-Capital Purchase		0.0	
8516 Vehides Non-Capital Leases		0.0	

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	
		0.0	0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Entries in this section represent the agency's FY 2017 Equipment expenditure plan for this PBU by comptroller object. Only enter the sum of all expected Equipment expenses for this PBU for FY 2018.

Use the scroll bar to view all object categories.

This identifies the appropriated and non-appropriated funds that support the Equipment expenditures identified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

CAPITAL OUTLAY AND DEBT SERVICE (CAPITAL & DEBT)

The Capital Outlay and Debt Service schedule is where agencies will record their FY 2017 Capital Outlay and Debt Service expenditures and FY 2018 expenditure plans for these objects. The total expenditures are distributed across both appropriated and non-appropriated funds for each object.

Expenditures: **FTE** PS ERE P & O Travel Food & Aid OOE Equipment **Capital & Debt** Alloc & Trans

Nav: **Check Totals** Menu

Capital Outlay and Debt Services

Agency: Structural Pest Control Commission
Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
8100 Capital Outlay		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
8600 Debt Service		0.0	0.0

Funding Source **Add** **Delete**

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the Capital Outlay expenditures in this area. Remember to include both appropriated and non-appropriated fund expenditures.

Identify the funds that support the Capital Outlay expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

Enter the Debt Service expenditures here. Remember to include both appropriated and non-appropriated funds for this PBU.

Identify the funds that support the Debt Service expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

COST ALLOCATION & TRANSFERS

The Cost Allocation and transfer schedule is where agencies will record FY 2017 actual expenditures and FY 2018 expenditure plans for these objects. The total expenditures are distributed across both appropriated and non-appropriated funds for each object.

The fund transfer line should only include those amounts transferred as part of the agency's regular operations. Any Legislated Fund Transfers should be entered separately on the Sources and Uses Form.

Expenditures: FTE PS ERE P & O Travel Food & Aid OOE Equipment Capital & Debt Alloc & Trans

Nav: Check Totals Menu

Cost Allocation and Transfers

Agency: Structural Pest Control Commission
Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
9000 Cost Allocation		0.0	0.0

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Expenditure Category

Object / Object Category	Expenditure Total	FY 2017 Actual Exp.	FY 2018 Expd. Plan
9100 Transfers		0.0	0.0

Do not enter in this box any transfers that were mandated by the appropriation bills, such as fund sweeps.

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals	FY 2017 Actual Exp.	FY 2018 Expd. Plan
			0.0	0.0

Enter all dollar amounts in thousands. For example: \$12,345.00 = 12.3

Enter the Cost Allocation expenditures here. Remember to include both appropriated and non-appropriated fund expenditures.

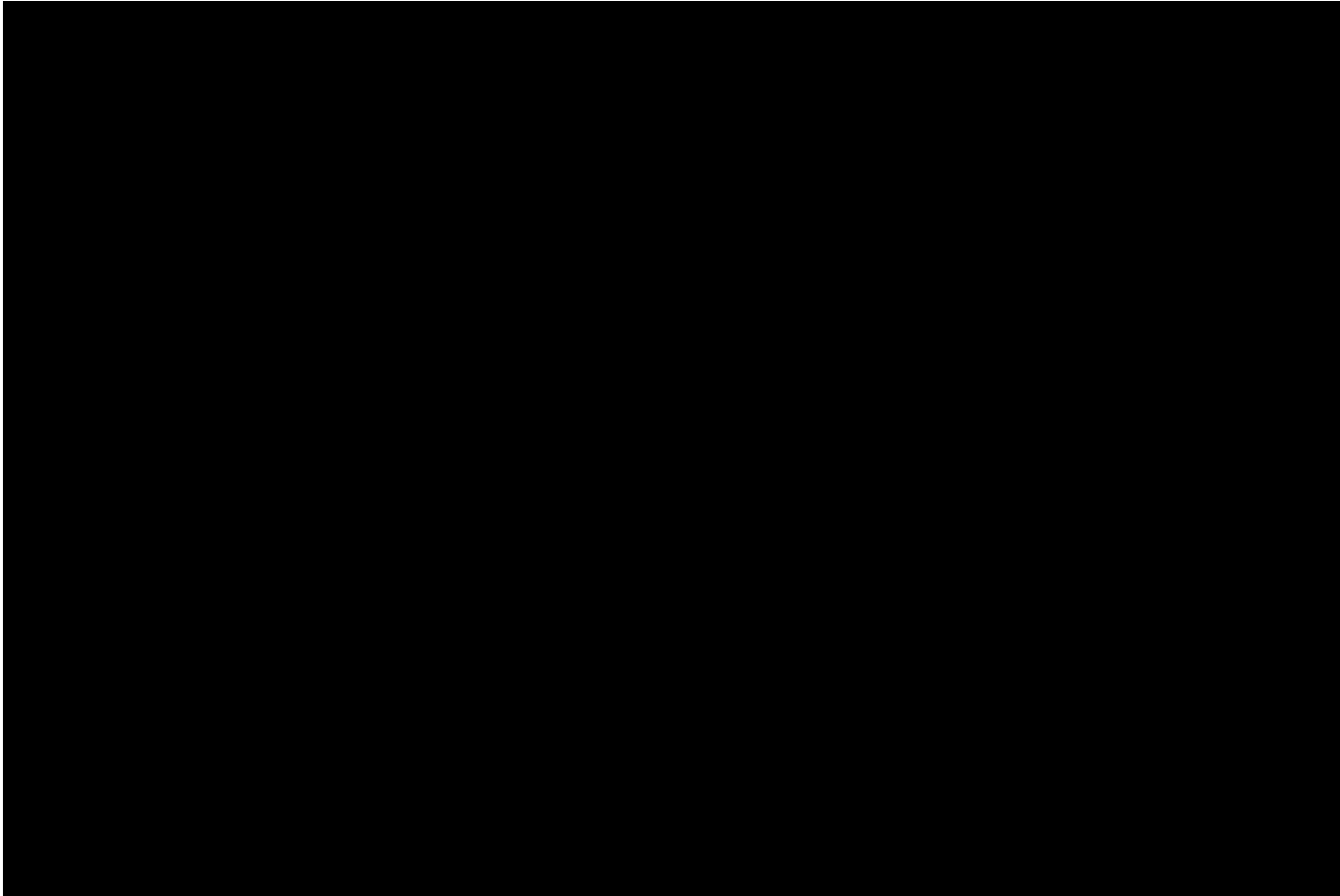
Identify the funds that support the Cost Allocation expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

Enter the Transfer expenditures here. Remember to include both appropriated and non-appropriated fund expenditures.

Identify the funds that support the Transfer expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

REVENUE SCHEDULE VIDEO INSTRUCTIONS

You can also this video by clicking on the following link: <https://youtu.be/ngX77X3WY1o>



REVENUE SCHEDULES

Agencies must report on every fund listed in the drop-down box, both appropriated and non-appropriated. If a major fund is not listed, contact your OSPB analyst to explain the need for the additional fund. **Agencies should make every effort to work with OSPB and GAO to delete funds that are no longer needed.**

Please enter the revenues for fiscal years 2017, 2018, and 2019. Revenues are to be reported by fund and comptroller object. OSPB will provide to agencies a report in early to mid-August which will reflect FY 2017 revenue collections per AFIS. OSPB expects the revenues reported by agencies to tie to these amounts. **Agencies MUST complete a revenue justification which explains the forecast methodology for each fund with \$100,000 or more revenue in any year.**

Nav: [Tab ▼](#) [Tab ►](#) [Main Menu](#)

Revenue Schedule

Agency: **Structural Pest Control Commission**

Fund:

Attachment File:

Instructions: Upload a Word, Excel or pdf file containing the forecast methodology for each fund that has annual revenues above \$100,000. Include key revenue drivers, assumptions, or changes to the fund.

				FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
			Total:	0.0	0.0	0.0
	1000	4111	TRANSACTION PRIVILEGE TAX	0.0	0.0	0.0
	1000	4183	AIRCRAFT TAXES	0.0	0.0	0.0
	1000	4316	INSPECTION FEES	0.0	0.0	0.0
*	1000					

Select a fund from this drop-down list of your agency's funds. If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

Click in this box to upload the revenue justification.

Users may upload one document for all funds, or a separate document for each fund.

Select comptroller objects from the drop-down list at the left. The account name will automatically be provided. Then, in the white boxes to the right, fill in the revenues for each object for fiscal years 2017, 2018, and 2019.

SOURCES AND USES

The Sources and Uses form provides cash-flow information and depicts the source and disposition of each fund's monies, for both appropriated and non-appropriated funds. Sources and Uses displays the movement of cash, not accruals or depreciation. Agencies are required to submit Sources and Uses information for each and every fund listed in BUDDIES.

Revenues are automatically posted to Sources and Uses from the Revenue Schedules. Most other data elements will be posted from the operating schedules and the funding issues. There is little input required by agencies and only those fields are displayed on the form. The only information required is:

- FY 2017 and FY 2018 administrative adjustments,
- Appropriated capital projects not included in the operating budgets,
- **Legislatively enacted** fund transfers for FY 2017 and FY 2018,
- Non-lapsing appropriations with expenditure authority remaining after the close of FY 2017,
- Any non-appropriated fund commitments not included in the expenditure plans,
- And transfers due to statutory fund balance caps.

BUDDIES will calculate all the ensuing ending balances.

Any fund which has a calculated negative balance at the end of any fiscal year is REQUIRED to upload a justification explaining why this occurs. A reasonable explanation could be: the fund is likely to receive less FY 2018 revenue than previously expected and the appropriated amount for FY 2018 was based on the higher revenue estimate.

Please make sure that entries on this form are properly placed. BUDDIES, in the Review Data process, will identify entries for funds which appear to be only appropriated in the non-appropriated cells and vice-versa.

SOURCES AND USES DATA ENTRY

The Sources and Uses page permits the user to edit any necessary entries which are not contained in the revenue or expenditure schedules. All of the entries on this form will be pulled together with revenues and operating expenditures from those reports. No Sources and Uses form is required for the General Fund.

Sources and Uses Report Main Menu

Agency: Structural Pest Control Commission
Fund: 2050 Pest Management Fund

Funds: ☐

Citation:

OSP Fund Description: Revenues include 90% of license fees and the Termite Action Report Form (TARF) fee. Funds are used to license, educate and regulate professional pest control companies.

Attachment File:

Upload an explanation for any fund having a negative ending balance for any year.

Beginning Balance

FY 2017

Appropriated Side

	Actual FY 2017	Estimate FY 2018	Estimate FY 2019
Non-Lapsing Authority from Prior Years:	0.0	0.0	0.0
Administrative Adjustments:	0.0	0.0	0.0
Capital Projects: (Land, Buildings, Improvements)	0.0	0.0	0.0
Legislative Fund Transfers:	0.0	0.0	
IT Project Transfers:	0.0	0.0	

Non-Appropriated Side

	Actual FY 2017	Estimate FY 2018	Estimate FY 2019
Transfer Due to Fund Balance Cap:	0.0	0.0	0.0
Prior Committed or Obligated Expenditures:		0.0	0.0

Cash Flow Summary

	Actual 2017	Estimate 2018	Estimate 2019
Balance Forward from Prior Year	2,684.3	2,684.3	2,684.3
Total Available	2,684.3	2,684.3	2,684.3
Total Appropriated Disbursements	0.0	0.0	0.0
Total Non-Appropriated Disbursement:	0.0	0.0	0.0
Balance Forward to Next Year	2,684.3	2,684.3	2,684.3

Select a fund from the drop-down list.

Verify that the pre-filled beginning balance for FY 2017 is correct. It should equal the fund's cash balance (Cash + Cash Invested with the Treasurer + Payments Outstanding + ACH Payments Outstanding) plus (for appropriated funds) claims payable at the end of FY 2017's 13th month. For funds shared with another agency the balance should represent the balance for all agencies using the fund.

FUNDING ISSUES

FUNDING ISSUE OVERVIEW

Requests for Funding Level Changes. OSPB has criteria for submitting funding-amount adjustments. Each requested change from the base funding amount shall be designated as a Funding Issue.

Please note: Any one-time funding in your FY 2018 budget MUST be removed via a funding issue in FY 2019. These one-time costs may include such things as new equipment or start-up costs. **Funding issues are required for all funding changes**, regardless of funding source or the size or direction of the change.

Each Funding Issue should include supplemental documents supporting the business case for the issue. This should include quantitative and qualitative information describing the issue, alternatives to a funding increase, and how the funding increase will solve the issue. For further detail, see the following section on funding issue justification requirements.

Funding Issues are required to be prioritized. When establishing priorities, agencies must use unique priority numbers for each Funding Issue.

In addition to new funding, each agency is urged to examine its current, FY 2017, base budget to identify programs or services that are no longer needed in whole or in part and reallocate funding from those programs to areas where new or additional funding is needed.

Issues should be isolated to provide a single decision for each issue. For example, if an agency would like to reduce program A and add that funding to program B, the agency should explain that desire in the justification write-ups. However, the request to reduce program A is a unique decision for policy makers and should be a separate issue from the other unique issue of expanding program B.

Information Technology Requests. Issues involving information technology requests greater than \$25,000 require a separate, comprehensive IT Project and Investment Justification packet (PIJ), available from the Department of Administration Office of Strategic Enterprise Technology (ASET). **A PIJ must be completed and provided to OSPB for each project submitted to ASET. The status of the PIJ must be included in the agency budget request for OSPB to consider the issue; approval of the PIJ is required before funding may be provided.**

FUNDING ISSUE JUSTIFICATION REQUIREMENTS

The budget justification provides further information for analyst evaluation of issues. The use of Excel, graphics, and other media to depict a Funding Issue is encouraged. For each issue, please provide a justification, which includes the following components:

Description of issue and how recommending the agency's request furthers the agency's mandates: The issue should be presented as a declarative statement followed by a thorough but concise description that provides rigorous and verifiable information. Be sure to include appropriate reference information for legislative action or court rulings as needed. Identify the agency mandate that would be furthered by the approval of the issue.

Proposal: Write a brief narrative outlining the agency proposal. The proposal should be *definite* (i.e., setting forth a plan of action); specify a beginning point, and a date that the objective will be achieved; and be capable of generating measurable results.

Alternatives considered and reasons for rejection: List alternatives (in order of preference) to proposed solutions considered and rejected by the agency. Very briefly identify why these alternatives are inferior to the agency's proposal. Agency management may wish to identify alternatives by considering the following options: do nothing; modify the law or other factors in the agency's external environment; modify the organization; modify the behavior of individuals, internal or external to the agency; or modify the tasks that must be performed. Examples of alternatives that may emerge from consideration of the options include using current staff, contracting out the work, re-organizing current resources, or automating certain activities.

Impact of not funding this fiscal year: State the probable outcome if the issue is not approved.

Statutory reference: Provide the statutory or other legal citations that mandate the activity or confers legal authority for the proposed changes.

Equipment to be purchased, if applicable: List all new capitalized and non-capitalized equipment required under the proposal. Also, discuss the cost of keeping the equipment functioning properly in future years.

Classification of new positions: List the grade, salary, and position title for requested FTE positions. Titles and grades should conform to the classification listing published by the State Personnel Division or the agency administering the agency's personnel system. Salaries should be at the entry level or special hiring rates established by the personnel system.

Annualization(s): If the program is funded for only part of the fiscal year, please discuss this in detail in this section. Explain when the program would be expected to start and describe the annualization that would be necessary in future years to fully fund the issue for an entire year.

Important Note:

If an agency is requesting funding in excess of \$25,000 for an information technology project, a Project and Investment Justification (PIJ) must be completed in addition to all of the requirements of the funding issue. The preparation instructions for the PIJ are not included in this manual but may be obtained by contacting [ASET](#) at the Department of Administration. A.R.S § 41-3501 defines information technology as "all computerized and auxiliary automated information processing, telecommunications and related technology, including hardware, software, vendor support and related services, equipment and projects." A.R.S § 41-3504 requires that the status of the PIJ must be included in the agency budget request. Prior to funding being considered by OSPB: 1) the initial and any revised PIJs must have been received by OSPB and 2) ASET must have authorized proceeding with the project.

FUNDING ISSUE DATA ENTRY

The Funding Issue main page displays a summary of all the Funding Issues.

		FY 2019	
Priority	Funding Issue Title	FTE	Amount
1	Example Funding Issue	3.0	195.5
2	Another example of a budget Issue	1.0	154.1

To add a new Funding Issue select the Add button at the top of the page. To edit an issue, select the issue using the button to the left of the issue and select the 'edit' button at the top of the page.

FUNDING ISSUE

Funding Issue Close

Agency: State Board of Accountancy

Title: ←

Priority: (1=top priority)

Attachment File:

(Double click this area to add file.)

Upload files that justify the funding issue using Word, Excel, or pdf documents. Please include the funding issue title and priority number at the top of each document.

Funding Issue Cost Summary

Comp Object	FY 2019
0000 FTE	3.0
6000 Personal Services	125.0
6100 ERE Amount	70.5
6200 Prof. And Outside Services	0.0
6500 Travel - In State	0.0
6600 Travel - Out of State	0.0
6700 Food	0.0
6800 Aid to Organizations and Individuals	0.0
7000 Other Operating Expenses	0.0
8000 Equipment	0.0
8100 Capital Outlay	0.0
8600 Debt Service	0.0
9000 Cost Allocation	0.0
9100 Transfers Out	0.0
Total:	195.5

Summary by Cost Center Add Edit Delete

Program / Cost Center	Fund Source	FY 2019	FTE	Amount
▶ 1 1 Certification, Registration, and Re	1000-A General Fund (Appropriated)		2.0	150.6
1 1 Certification, Registration, and Re	2001-A Accountancy Board Fund(Appropriated)		1.0	44.9
*				0.0
Total:			3.0	195.5

Enter the title of the Funding Issue and its priority ranking here. In the field below, upload the Funding Issue justification documents. Include the Funding Issue title and number at the top of each document. Make sure every Funding Issue has a unique priority number.

This provides a summary of the Funding Issue by program. To add a program's funding details, click the add button. To edit a program's details, select the program on the right and click edit.

FUNDING ISSUE DETAIL

The Funding Issue Detail form collects the object level information for a specific fund associated with an issue. All of the object level data must be entered except ERE, which is automatically calculated by the system. The ERE components are displayed on the right side of the form. All information should be entered for this particular program/cost center and fund combination. A Funding Issue Detail form must be completed for each fund that supports an issue, regardless of the fund's appropriation status. All numbers are to be expressed in thousands and rounded to hundreds, with the exception of FTE.

Funding Issue - Cost Center Detail

Agency: State Board of Accountancy
Funding Issue: Example Funding Issue
Program: 1-1 Certification, Registration, and Regulation
Funding Source: 1000-A General Fund (Appropriated)

PBU Impact By Comp Object

Comp Object	FY 2019
FTE	20
Uniform Allowance *	0.0
Personal Services	100.0
ERE Amount	50.6
Prof. And Outside Services	0.0
Travel - In State	0.0
Travel - Out of State	0.0
Food	0.0
Aid to Organizations and Individuals	0.0
Other Operating Expenses	0.0
Equipment	0.0
Capital Outlay	0.0
Debt Service	0.0
Cost Allocation	0.0
Transfers Out	0.0
Total:	150.6

*The Uniform Allowance should also be included in the Personal Services amount.

Employee Impact

Marginal ERE Rate:	0.2157 %
Health/Dental/Life Per FTE (\$ 000):	14.5000
Computed ERE Amount FY 2019	50.6

Enter the details of the request at the object level in the box to the left. Any entries into the FTE and Personal Services fields will result in an ERE calculation by BUDDIES. The calculated amount will be displayed in the box at the right of the form and entered in the ERE field at the left. You may change the amount in the comptroller object table as needed, but please be prepared to explain the reason for the change.

ERE is calculated by the system using the FTE count times the health, dental, and life per FTE amount plus the personal services amount times the marginal ERE rate.

ADMINISTRATIVE COSTS

Agencies are to determine their administrative costs using all funding sources, and report them in the three major administrative areas.

[Report](#) [Main Menu](#)

Administrative Costs

Agency: State Board of Accountancy

Administrative Costs	FY 2019	Administrative Cost/Total Expenditure Ratio
Personal Services	<input type="text" value="0.0"/>	
ERE	<input type="text" value="0.0"/>	
All Other	<input type="text" value="0.0"/>	
Total:	0.0	

	Exp. Request	Admin %
FY 2019	355.6	0.0%

Enter the estimated FY 2019 administrative expenditures for the Common Administrative Areas. These represent all funds – including federal and non-appropriated funds.

The system will calculate the percentage of total expenditures constituting administrative costs. Normal administrative costs are between 5-10% of total expenditures.

RENT EXPENDITURES

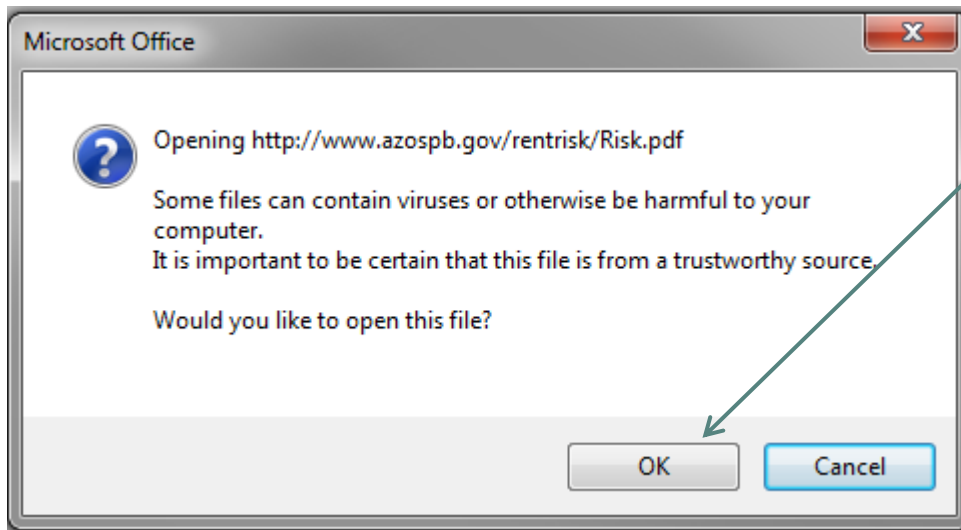
BUDDIES contains a table of current rent charges by agency, location, program, and fund for each of five types of rent (DOA/COSF, COP, PLTO, Land Trust, Private). The FY 2017 rent amounts for each agency and each rent type were determined as part of the budget development and appropriation processes. OSPB has prorated the rent amounts among the programs and funds in the same proportion as agencies reported last September. The results are displayed on the Rent Table, which can be displayed by clicking on the Rent Expenditures button on the main page. This table will be the basis for any future changes for rent. If an agency would like to make any changes to the program or fund source information on the Rent Table, they should contact their OSPB analyst.



You may get a warning message after clicking "Rent Expenditures" button on the main page. Please click "OK" button to proceed.

RISK MANAGEMENT

A table of risk management charges for FY 2018, by agency, program and fund can be viewed by clicking on the Risk Expenditures button on the main page. The amounts charged to agencies were determined during the budget development and appropriation processes. OSPB prorated the agency amounts by program and fund based on the information provided by agencies last September. If an agency would like to make changes to the Risk Management Table, they should contact their OSPB analyst.



You may get a warning message after clicking "Risk Management" button on the main page. Please click "OK" button to proceed.

REVIEW DATA

The system provides a number of data checks to ensure that all of the information provided is accurate. The basic check data process is for informational purposes only, while the “Send Budget to OSPB” data check will prevent data submittal until all critical errors are corrected. As noted below, the system also provides warnings that will not prevent submissions.

Review Data

Agency: State Board of Accountancy

Data Entry Check Issue	Status	More Information
Expenditure Program Totals v. Fund Totals * On each expenditure page, the expenditure total must equal the fund source total.	Error	Click to View Details
Expenditure Programs With NO Data Entry (Empty) Make sure you have not missed any programs.	OK	Click to View Details
Expenditure Plan Totals v. Appropriation Totals * The agency's expenditure plan total by fund must match the appropriation totals.	Error	Click to View Details
Sources & Uses with Negative "Balance Forward to next Year" Requires Fund Justification There must be a justification for any negative fund balance.	OK	Click to View Details
Sources & Uses: No Appropriated Expenditures on the Non-Appropriated Funds Lines, and Vice Versa After analyzing your data entry, it appears that you have made an entry in the appropriated section of the Sources and Uses form for funds which appear to be non-appropriated only or visa versa.	OK	Click to View Details
Funding Issues Justification Attachment File A file containing a justification should be attached for each funding issue.	Warning	Click to View Details
Funding Issues Priority Duplication Each funding issue must have a unique priority ranking (1 being the most important).	OK	Click to View Details
Funds Should have a Justification for Revenue For each fund with annual revenues above \$100,000, a file containing the forecast methodology including key revenue drivers, assumptions, or changes to the fund must be uploaded.	OK	Click to View Details
Current Year Total Retirement PS v. Planned Total PS * Total retirement personal services must match the amount listed on the Personal Services page of expenditure schedules.	OK	Click to View Details

* Budget Request cannot be completed if an error is found in these areas.

Expenditure Program Totals vs. Fund Totals – ensures that fund source amounts on the Expenditure Schedules equal the expenditure totals.

Expenditure Programs with NO data entry (empty) – identifies any PBUs which have no data. This is acceptable for obsolete PBUs.

Expenditure Plan Totals vs. Appropriation Totals – checks that an expenditure plan for appropriated funds ties to the total appropriation by fund for FY 2018. “Error” means that the totals are not the same.

Sources and Uses with Negative “Balance Forward to Next Year” requires Fund Justification – checks that no fund’s Sources and Uses ending balances are negative. There are situations where a negative balance is acceptable so this is only a warning message, but a justification must be uploaded in the Sources and Uses page.

This checks to see if you have made any entries in the appropriated portion of the Sources & Uses form for a fund which does not appear to be appropriated. The system checks operating schedules and Decision Packages to determine whether funds are identified as appropriated, non-appropriated, or both. This is only a warning message.

A funding issue justification document must be uploaded for each funding issue with the funding issue title and priority number at the top of each document. This is only a warning, but any funding issue without a justification will be considered invalid if incomplete.

Each funding issue must have a distinct priority number. No two funding issues can have the same priority number.

This identifies any fund with revenues greater than \$100,000 which is missing a justification document to describe the forecast methodology. This is only a warning message.

This identifies if the total retirement personal services is different than the total personal services. Both numbers are entered on the personal services expenditure page.

TRANSMITTAL STATEMENT

State of Arizona Budget Request

Transmittal Statement

State Board of Accountancy

Report Main Menu

Agency Head & Title – Please provide the name and title of the agency head.

Date Prepared – Provide the date the agency request was prepared, not the date it was submitted.

Request Prepared By – Provide the name and contact information for the person OSPB should contact regarding the agency's budget submission.

A.R.S. Citation- Include the statutory citation for the agency.

In these tables, appropriated and non-appropriated funds, and the expenditure plan for each fund, are displayed. If there are more funds than the provided space will allow, a scroll bar will appear at the right of the table.

Agency Head:

Title:

Date Prepared:

Request Prepared by:

E-mail Address:

Phone: () - -

A.R.S. Citation: 32-701

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year .

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Director Electronic Signature

Name: Date:

	FY Approp.	FY Fund. Issue	FY Total Budget
Appropriated Funds			
Total Requested	2.0	348.6	350.6
General Fund	0.0	253.7	253.7
Accountancy Board Fund	2.0	94.9	96.9

	FY Expd. Plan	FY Fund. Issue	FY Total Budget
Non-Appropriated Funds			
Total Planned	4.0	1.0	5.0
IGA and ISA Fund	4.0	1.0	5.0

Total Requested	6.0	349.6	355.6
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Agency Head Signature – The signature of the agency head is required for the original printed request and any subsequent revisions to this page. The agency director now may electronically sign the Budget Submission in BUDDIES in the Transmittal Statement page. Agency Directors may choose to still sign the transmittal statement hard copy, but make sure the PDF of the Budget Submission posted to your website and submitted to OSPB includes the signed transmittal statement.

REPORTS

The report menu allows users to print data from the system in a variety of formats. To select a report, click on the report name. An "X" will appear next to the report name when the report has been selected for printing. For reports that have multiple funds or programs, a list will be displayed at the right allowing the user to select what will be printed. To de-select a report, double click on the report name or click "Unselect All Reports". The "Print" button will send the report directly to the default printer. The "Preview" button allows users to view the report without printing it.

The "Submit Budget Package" button will select all of the reports required to submit the agency's budget to OSPB and then print them when the print button is clicked.

Selecting this option and clicking "Print" will print all of the reports required for the agency's FY 2019 budget submission. The reports included in order are:

1. Transmittal Statement;
2. Revenue Schedules for each fund;
3. Sources and Uses Statement for each non-General Fund;
4. Agency Summary (by fund and across all funds);
5. Program Summary for each program (across all funds and for each fund);
6. PBU Summary for each PBU (across all funds and for each fund);
7. Operating Schedules for each PBU; and
8. Administrative Costs.

For many agencies, selecting the "Submit Budget" print option will result in a significant number of pages being printed. Please consider your print needs carefully before selecting this print option.

Reports

Single-click to Select a report.
Double-click to Unselect a report.

Agency: State Board of Accountancy

Preview Print
Unselect All Reports

System Reports

- Transmittal
- Revenue Schedule
- Sources and Uses
- Funding Issues: List
- Funding Issues: Detail
- Agency Fund Summary
- Program Group Summary
- Program Budget Unit Summary
- Operating Schedule
- Administrative Costs
- Submit Budget Package ■

Appropriations List

■ The "Submit Budget Package" report includes all reports required for submitting your agency's budget to OSPB.

To print a specific page- A single click on a report type (e.g. Revenue Schedule) will open a window listing all agency funds. Click in the box to the left of a fund to select it for preview or printing. Click on it again to de-select it. When one or more funds are selected in this box, an "X" will appear next to the report type to designate this report for printing. Select as many funds as needed, then click on "Preview" or "Print" as desired. A separate report will be generated for each fund selected. This report can only be generated for a particular fund if data was entered for that fund.

Selecting "Submit Budget Package," then "Print" will print out all necessary reports in the appropriate order.

BUDGET SURVEY

Please fill out the Budget Survey to provide feedback to OSPB. These are helpful in making future changes to the system to better meet the expectations of the users.

BUDDIES Feedback Survey

PrintClose

1 How many hours do you estimate your agency spent entering data into and submitting BUDDIES?

Hours

2 What version of Microsoft Office did you use to prepare and submit BUDDIES?

Office 201:

3 Did you use Adobe Pro to compile your Budget Submission?

Yes

4 Did you use any other software to prepare for or complete your Budget Submission PDF?

5 What specific improvements would you like to see in BUDDIES next year?

SEND BUDGET TO OSPB

SUBMISSION INFORMATION

The person submitting the budget needs to fill out the contact information for OSPB to confirm your submission.

Provide the URL to where your budget submission PDF will be posted to your website. The PDF must be posted to your website on September 1st, 2017.

Upload the budget submission cover letter here.

Upload your agency organizational charts here.

Submission Information NEXT STEP Main Menu

Agency: State Board of Accountancy

Please fill in your contact information so OSPB can reply with a status on your submittal.

Name:

Email:

Telephone:

Budget Webpage Link:

Enter the URL path to where the budget submission is posted to your agency website.
For example: <http://www.azagency.gov/budgetFY19>

Cover Letter:

Upload a PDF of the budget submission cover letter to the Governor

Organization Chart:

Upload diagrams of the agency organizational charts, including vacancies

The form is titled 'Submission Information' and includes navigation links 'NEXT STEP' and 'Main Menu'. It shows the agency as 'State Board of Accountancy'. A note asks the user to fill in contact information for OSPB. There are input fields for Name, Email, Telephone, Budget Webpage Link, Cover Letter, and Organization Chart. Instructions are provided for the Budget Webpage Link and Organization Chart fields. Arrows from the left text boxes point to the Name, Budget Webpage Link, Cover Letter, and Organization Chart fields.

SUBMIT BUDGET REQUEST TO OSPB

Use this form to send your budget request to OSPB. Remember there are multiple steps to submitting the budget request to OSPB; **sending the electronic request through this page does not constitute a completed budget submission.** For detailed instructions on the submission process, see the

Submission Process section of this manual.

The screenshot shows a web application window titled "Submit Budget Request to OSPB" with a "Close" button in the top right corner. Below the title bar, it says "Data for fiscal years 2017 through 2019". In the center, there are two buttons: "Send Request to OSPB" and "Submission Instructions". An orange callout box points to the "Send Request to OSPB" button with the text: "The statutory due date is 9/1/17. You have 88 days remaining." Another callout box points to the "Submission Instructions" button. At the bottom left, there is contact information for technical support: "For technical support: Tao Jin (602) 542-6573 tjin@az.gov".

Submit Budget Request to OSPB Close

Data for fiscal years 2017 through 2019

[Send Request to OSPB](#)

[Submission Instructions](#)

The statutory due date is 9/1/17. You have 88 days remaining.

For technical support: Tao Jin
(602) 542-6573
tjin@az.gov

Send Request to OSPB- this will extract the data from BUDDIES and send it to OSPB.

Submission Instructions- opens the instructions for completing the budget submission process.

HELP

This page lists OSPB analysts' information. For technical help with BUDDIES, contact the OSPB systems analyst. For all other issues, contact your OSPB analyst. For a list of analyst's assigned agencies see <http://ospb.az.gov/staff-agency.asp> or call (602) 542-5381.

[Main Menu](#)

Contact Infomation

For technical support contact Systems Analyst Tao Jin.
For all other questions contact your agency OSPB analyst.

Name	Phone	Email	Description
Ashley Beason	602-542-5387	aolson@az.gov	Budget Analyst
Charles Martin	602-542-6192	cmartin@az.gov	Senior Budget & Operations Analyst
Glenn Farley	602-542-3476	gfirley@az.gov	Chief Economist
Jordan Dale	602-542-5389	jdale@az.gov	Budget & Operations Analyst
Ryan Vergara	602-542-2027	rvergara@az.gov	Budget Analyst
Taylor Pair	602-542-6199	tpair@az.gov	Budget Analyst
Fletcher Montzingo	602-542-5803	fmontzingo@az.gov	Senior Budget & Operations Analyst
Kaitlin Harrier	602-542-6404	kthompson@az.gov	Senior Budget Analyst
Katie Simmons	602-364-0716	ksimmons@az.gov	Budget Analyst
Sarah Pirzada	602-542-6198	spirzada@az.gov	Budget Analyst
Bashar Naji	602-542-1246	bnaji@az.gov	Budget Analyst
Pamela Ray	602-542-5381	pray@az.gov	Office Manager
Tao Jin	602-542-6573	tjin@az.gov	Systems Analyst
Bill Greeney	602-542-5822	bgreeney@az.gov	Assistant Director
Bret Cloninger	602-542-5823	bcloninger@az.gov	Assistant Director

UTILITY MENU

The Utilities Menu provides several functions necessary for the completion of the FY 2019 budget submission. This screen also identifies where the user's application is located and where the data file is stored. As the user is working in the BUDDIES system, the data being entered is automatically being saved to the local drive or network identified here.

The screenshot shows the 'Utilities' menu interface. At the top right is a 'Main Menu' button. Below the title 'Utilities', there are two buttons: 'How To Add an Additional User' and 'Create a Data File Copy'. Below these is a section titled 'System Install Locations' which contains a 'Print a Hardcopy of These Paths' button and two text fields: 'Program Path: \\bluesky\groups\All Offices Shared\OSPBDEV\Buddie19\Buddie19-6-5.acddb' and 'Data Path: I:\All Offices Shared\OSPBDEV\Buddie19\19Budata.acddb'. At the bottom of the window, a note states: 'You're responsible to backup your work. Creating a data file copy is a good way to periodically save your work.' Five callout boxes with arrows point to specific elements: one to 'How To Add an Additional User', one to 'Create a Data File Copy', one to the 'Print a Hardcopy of These Paths' button, one to the 'Data Path' field, and one to the 'Program Path' field.

How to Add an Additional User – Opens complete instructions on how to add a new user or new computer to the BUDDIES system. Click on the button and print the form.

Create a Data File Copy – makes a copy of the BUDDIES data file. BUDDIES will tell you the name of the file it creates and in which folder the file is placed. This is useful to have in addition to your own regular network backups.

Data Path- identifies where the BUDDIES data file resides. This is useful in communication with the OSPB technical staff when agencies are experiencing problems.

Program Path – identifies where the BUDDIES application resides. This is useful in communicating with the OSPB technical staff when agencies are experiencing problems.

FREQUENTLY ASKED QUESTIONS FAQ

Who do I call to get help?

If you need assistance with your submission, please contact your OSPB analyst. If unsure who your analyst is, either call OSPB at (602) 542-5381 or look at <http://ospb.az.gov/staff-agency.asp>. Agency representatives unfamiliar with BUDDIES are strongly encouraged to attend a training class and read the instructions thoroughly. The training course description and dates can be found under the

OSPB BUDDIES Training Information section of this document.

What is BUDDIES?

BUDDIES is the budget development software provided to agencies to complete their budget submissions. The software has been developed in Microsoft Access 2007; however, it is *not necessary* for agencies to have Access on their computers to run BUDDIES. *All agencies are required to use BUDDIES for their budget submission.*

How do I get the BUDDIES software?

The BUDDIES software is available to download from the OSPB website located at <http://www.azospb.gov/Downloads.asp>.

Where do I send my budget submission and strategic plan?

Agencies should send their budget submissions to the Office of Strategic Planning and Budgeting, 1700 W. Washington Ave, Suite 600, Phoenix, AZ, 85007. After OSPB has reviewed the submission for correctness and completeness, OSPB will deliver one copy to the Joint Legislative Budget Committee staff. OSPB will retain the original and the electronic version. Please do not deliver copies directly to any agency other than OSPB.

What do I submit to OSPB by September 1st?

- 1 electronic data file submitted through “Send Budget to OSPB” page in BUDDIES
- 1 original printout with a signed transmittal and any additional justification documents

- 1 copy of the printed budget package

All agencies must provide the full set of budget schedules provided in BUDDIES and any additional justification or supporting documents completed outside of the BUDDIES system. On the Report menu, there is an option to print a single copy of all the reports necessary for the submission

Federal funds information entered into CLIFF is also due by September 1. The hard copies of that submittal may be submitted with the budget package. CLIFF instructions are provided separately.

It is important to note that the budget schedules are considered the minimum requirements for Executive decision-making and do not preclude an agency from submitting additional information to support their request.

What if I need to submit a revision?

Agencies should notify their assigned OSPB analyst as soon as it becomes apparent that a revision must be completed. Revisions to the budget submission should be submitted to OSPB in the same manner as the original submission (i.e., 1 electronic version, an original printout, and 1 copy). **Please identify the revised schedules by submitting them on colored paper and placing "Revision" and the date on the bottom left-hand corner of each page.** No revisions will be accepted after October 31 without it being approved by the OSPB Director.

What is the Arizona budgeting process?

The Executive issues instructions to agencies to guide them in presenting their plans and proposals for the ensuing fiscal year(s). Between September 1 and the opening of the Legislative session, the Governor's Office reviews the budget submissions and prepares the Executive Budget.

The Executive Budget must be submitted to the Legislature no later than five days after the regular session of the Legislature convenes. It must include a complete plan of revenues and expenditures for all funds. The State of Arizona budget is prepared on a cash basis of accounting. Concurrent with the development of the Executive Budget, the staff of the Joint Legislative Budget Committee (JLBC) reviews and analyzes the agencies' requests.

During the legislative session, public hearings may be conducted on and before July 1. Appropriations are enacted through the passage of a General Appropriations Act, a Capital Outlay bill and budget reconciliation bills containing legislative changes necessary to implement the budget. The Governor, state agencies, and the General Accounting Office are

responsible for ensuring that expenditures from appropriated funds do not exceed their appropriations and that expenditures from non-appropriated funds are responsible and prudent.

Why do we have to create Funding Issues to explain funding level changes for non-appropriated funds?

The Governor, the Legislature, OSPB, and JLBC need to know what is happening with the expenditures of all funds in as much detail as the General Fund and other appropriated funds. It is understood that resource availability may change or expenditure requirements may change. While it is implied that non-appropriated funds can be spent at the agency's discretion for legally specified purposes, policymakers need to know so that they can plan for ALL of the State's fiscal resources.

GLOSSARY

Actual Expenditures - Expenditures made in the prior fiscal year, including personal services, employee related expenses, and all other expenses. For the purpose of the agency budget submittal, the agency should reconcile to the AFIS 12th month. Any expenditure against older, non-lapsing appropriations (e.g., monies authorized in FY 2007 but expended in FY 2017) should not be reported in the operating schedules, but should be listed separately on the Sources and Uses page.

Administrative Adjustments - An adjustment made to reflect expenditures by the agency made after the close of the fiscal year for obligations incurred during the preceding year.

AFIS - The Arizona Financial Information System is the uniform statewide accounting system maintained by the Department of Administration.

All Other Operating Expenses - Category of expenditure/budget accounts that include Professional and Outside Services, In-State Travel, Out-of-State Travel, Food, Other Operating Expenses, and Equipment.

Annual Budget Unit (ABU) – Those agencies identified in A.R.S. § 35-101 and those agencies required by the Governor to submit budget requests on an annual basis.

Annualization - An adjustment made to the current year funding base that will allow a partially-funded program to operate for a full fiscal year.

Arizona Revised Statutes (A.R.S.) - The laws governing the State of Arizona.

ASET - The Arizona Strategic Enterprise Technology Office within the Department of Administration, responsible for the development and coordination of information technology of State agencies

Balance Forward – money remaining after all expenditures for the year are made, which becomes available for future use

Base Budget – The last year of funding appropriated to an agency minus any one-time funding issues. For example, each agency has been appropriated funding for a year. Once an agency's appropriation for that year has been reduced for one-time funding issues such as equipment, the remaining appropriation is an agency's base budget going forward.

Biennial Budget Unit (BBU) – Those agencies on a biennial budget submission schedule.

Bifurcated Budgeting - In accordance with A.R.S. § 35-101 and 35-113, some agencies are required to submit one year budgets and are referred to as annual budget units. The other agencies are required to submit two-year budgets and are referred to as biennial budget units.

Budget - An itemized summary of projected revenues and expenditures for a given period. See also "Operating Budget."

Budget Justification - Information that is provided to clarify and substantiate a budget request. In this format, major emphasis is placed on information that illustrates the need for the requested monies such as services to be provided, costs of the services, and effects of not funding.

Budget Unit - A department, commission, board, institution or other agency of the State receiving, expending, or disbursing state funds or incurring obligations against state funds.

Capital Improvement Plan - A four-year plan compiled and published by the Department of Administration for capital improvements/expenditures and the means of financing them for the current fiscal period.

Capital Outlays - Expenditures for upkeep, preservation, development, improvement or acquisition of lands, buildings, or equipment.

Capital Outlay Stabilization Fund (COSF) - According to A.R.S. §41-792.01, each state department or agency using space under the ownership of the State shall pay a rental fee. The rental fee authorized for agencies occupying state-owned buildings shall be determined by the Joint Committee on Capital Review following a recommendation by the

Director of the Department of Administration. The rental fee is payable whether the department or agency is funded in whole or in part by an appropriation. These monies are deposited in COSF to partially offset building operating and maintenance costs.

Certificate of Participation (COP) – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. The authority usually uses the proceeds to construct a facility that is leased to the State.

Comptroller Object Code - A four-digit code used within AFIS to identify a detailed account. It is the lowest level in the accounting object structure. (See the *Chart of Accounts* in the appendix for account definitions.)

Continuing Appropriation - An appropriation that is automatically renewed without further legislative action, period after period, until altered, revoked, or liquidated by expenditure. A continuing appropriation is established either through the General Appropriations Act, other legislation, or through the creation of a fund for which expenditure authority is explicitly granted.

Cost Center - The functional areas within an agency to which resources are allocated; a *program budget unit*

DAFR Reports - An agency budget summary report by object, comptroller source group, and comptroller object from AFIS. The report can be ordered at different organizational and program levels.

Detail Fund - A fund designation used in the statewide accounting system to segregate agency-specific activity.

Detailed Line-Item Appropriation - A method of appropriation that separates the budget into specific items of expenditure. The specific items are as follows: Personal Services, ERE, Professional and Outside Services, In-State Travel, Out-of-State Travel, Food, Aid to Others, Other Operating Expenses, Non-Capitalized Equipment, and Capitalized Equipment. Agencies may have below-the-line items as well. The budget unit must operate within the appropriated amounts for each of these categories. The agency may not transfer monies into or out of these lines unless given specific permission by OSPB. In addition, requests for transfers into or out of personal services or ERE require JLBC approval.

Employee Related Expenditures (ERE) – An expenditure object on the AFIS Chart of Accounts relating to an employee's benefit package. ERE includes the following: FICA, Retirement, Worker's Compensation, Health, Dental, and Life Insurance, Retiree Accumulated Sick Leave charges, Personnel Division charges and uniforms for certain classes of employees. The budget software provided by OSPB will automatically calculate the ERE associated with any funding issues.

ERE Rate - The percentage that employee related expenditures represents of the agency's personal services. ERE rates can vary among a single agency due to membership in multiple retirement systems.

Equipment – There are two categories of equipment in the budget software that are further delineated to the comptroller object level. The two categories are capital equipment and non-capital equipment. Capital equipment is defined as equipment costing \$5,000 or more and non-capital equipment is defined as equipment costing less than \$5,000.

Expenditures - See *Actual Expenditures*.

Federal Funds - Amounts collected and made available to the state by the federal government, usually in the form of categorical or block grants and entitlements.

Fiscal Year - The State's yearly accounting period beginning July 1 and ending June 30. The federal fiscal year begins October 1 and ends September 30.

FTE - Full-time equivalent position, with 2080 hours including holidays.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities in accordance with limitations, restrictions or regulations.

Fund Balances - The amount of monies that exist in a fund at any specified point in time.

Funding Issue - A state agency's request to adjust an appropriation from any fund source.

GAO - General Accounting Office of the Department of Administration. The GAO provides diverse statewide financial services including the operation of the state Arizona Financial Information System (AFIS) and ensures compliance with related statutes and rules.

General Fund - The central state fund into which monies are collected for the general purposes of government. The primary sources of revenues for the General Fund include sales taxes, income taxes and property taxes.

Inflation - An allowance made for an increase in price levels of operating expenses from one fiscal year to the next.

Joint Committee on Capital Review (JCCR) - The committee was created by Laws 1986, Chapter 85, to establish the Building Renewal Formula, approve the establishment of Building Systems, and review the State Capital Improvement Plan. JCCR is also responsible for reviewing all construction projects before commencement of the project. The JCCR consists of the following fourteen members of the Legislature: Chairmen of the House and Senate Appropriations Committees, majority and minority leaders from the House and Senate, four members of the House Appropriations Committee, and four members of the Senate Appropriations Committee.

Joint Legislative Budget Committee (JLBC) - Consists of sixteen members of the Legislature which include the following members: Majority Leaders of both the House and Senate; Chairmen of both the House and Senate Appropriations Committees; Chairman of the Senate Finance Committee; Chairman of the House Ways and Means Committee; five members of the House Appropriations Committee; and five members of the Senate Appropriations Committee. The JLBC meets as often as necessary to transact business related to fiscal review of the State's resources.

JLBC Staff - The Joint Legislative Budget Committee Staff is often referred to as JLBC, but should not be confused with the Legislative Committee of the same name. The JLBC staff prepares for the Chairs of the Appropriations Committees an analysis of the Governor's budget recommendation and performs whatever other analysis is requested by the Chairs.

Lapsing Appropriation - Except for continuing appropriations, an appropriation is made for a certain period of time, generally one year. At the end of this period, any unexpended or unencumbered balances revert to the fund from which the appropriation was made, unless otherwise provided by law. (Also known as "reverting appropriation.")

Lump-Sum Appropriation - An appropriation made for a stated purpose, or for a named department, without specifying further the amounts that may be spent for specific activities or for particular objects of expenditure. The agency may have special-line-item appropriations as well. Agencies may not transfer monies between the lump-sum and special-line-items unless authorized by DOA and OSPB.

Modified Lump Sum Appropriation - A method of appropriation in which personal services, employee-related expenses, all other operating expenses, and below-the-line items are specified in the appropriations bill. The agency may not transfer monies into or out of these lines unless authorized by DOA and OSPB. In addition, JLBC approval is required if moving monies into or out of personal services or ERE appropriations.

Non-Appropriated Funds - Funds that are continuously appropriated and not subject to the appropriation process.

Non-Lapsing Appropriation - An appropriation that does not revert to the fund from which it was appropriated at the end of the fiscal year, as provided by law. See "Continuing Appropriation".

Object Code - Refers to the accounting code structure and provides expenditure detail at the highest aggregated level. An example would be 7000 - Other Operating Expenditures. (Refer to the Expenditure Chart of Accounts for further detail.)

Office of Strategic Planning and Budgeting (OSPB) - The OSPB is charged with preparing the Governor's Executive Budget Recommendation and with overseeing the execution of the enacted State budget.

One-Time Adjustments - Budget adjustments made because of a one-time circumstance. Example: An agency is appropriated funding for the purchase of a vehicle in a given fiscal year. In the next fiscal year funding is no longer needed so a one-time negative adjustment is made to decrease the next fiscal year's appropriation.

Operating Budget - A plan of all proposed expenditures other than capital expenditures. An operating budget is composed of various categories such as Personal Services, ERE, Travel, Equipment, etc.

Other Appropriated Funds - All funds other than the General Fund that are subject to appropriation.

Other Operating Expenditures (OOE) – An object of expenditure defined on the AFIS Chart of Accounts. Expenditures coded to this object include supplies, utilities, communication, etc.

Personal Services - An object of expenditure defined on the AFIS Chart of Accounts. Expenditures coded to this object include salaries and wages paid to agency employees, elected officials, and board or commission members. Payments for leave categories, overtime and miscellaneous earnings are also recorded under this accounting object group.

Per Diem -

1. Travel Per Diem - Cost of meals, lodging, and incidentals reimbursed to employees and board or commission members who travel on behalf of the state.
2. Compensation Per Diem - Compensation paid to board or commission members for their work. Compensation per diem is a daily rate set statutorily.

Privately Owned Vehicles (POV) - Those miles to be used in calculating reimbursement of staff for use of private vehicles on State business. Contact GAO for the current mileage reimbursement rate.

Project Investment Justification (PIJ) - ASET is responsible for reviewing and making a recommendation on information technology projects above \$25,000. Agencies requesting information technology equipment or projects costing more than \$25,000 must submit a set of forms, known as a Project Investment Justification, to ASET for evaluation. These forms may be obtained from ASET.

Program - A group of functions or activities that have a planned and desired outcome.

Program Budgeting - A system that budgets based on expected results, actual achievements and cost effectiveness of programs. Program budgeting is linked to planning and accountability.

Receipts - This term, unless otherwise qualified, means cash received. There are five general categories of receipts. The first are those collected through assessed Taxes. The second category is those fees obtained through the issuance of Licenses and Permits. Charges for Services are a type of receipt obtained when user fees are assessed for governmental services. Receipts are also generated through Fines and Forfeitures for violation of laws and statutes. The fifth category is for other receipts that do not fall into another category.

Revenue - Additions to assets which: 1) do not increase any liability; 2) do not represent the recovery of an expenditure; 3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; or 4) do not represent contributions of fund capital in Enterprise and Intra-governmental Service Funds.

RIF - Reduction In Force.

Risk Management – Refers to the management of the State’s property and liability insurance. The Risk Management program is housed in the Department of Administration. Risk management charges are calculated biennially and provided in agencies’ budgets by OSPB during the budget process.

Special-Line-Item - Specific expenditure or budgetary amounts which have been singled out by the appropriation process to limit expenditures to the amount appropriated or to provide high visibility of expenditure.

Statute - Legislative language passed by the Legislature and signed into law by the Governor.

Strategic Plans – A practical, action-oriented guide based on an examination of internal and external factors that directs goal-setting and resource allocation to achieve meaningful results over time. The agency strategic plan establishes the future direction of the whole organization; it incorporates strategic issues and funding issues facing the agency.

Uniform Allowance - An amount budgeted to agencies for the cost of uniforms.

90/10 - Term used to refer to those Professional and Occupational Licensing agencies funded through the collection of fees and the issuance of licenses. These agencies retain 90% of the fees collected annually in separate Agency Fund accounts and deposit 10% of the fees collected into the General Fund.